deemed to prohibit said city from entering into any contract or borrowing money for the payment of any permanent improvement where the city is to be reimbursed in part by the abutting property owners, in which event this limitation shall apply only to the city's proportionate part of the cost of said improvement.

But if the Mayor and Councilmen shall be authorized by the vote above mentioned at any time to pledge the credit of the city to an amount of ten thousand dollars or more, then they may at once issue coupon bonds of said corporation therefor, at a rate of interest not exceeding six per centum per annum, payable in not less than fifteen or more than thirty years with interest payable semi-annually; said bonds to be free from all State, county and municipal taxes; the said Mayor and Councilmen may levy a tax to pay the interest thereon and provide a sinking fund for the redemption of said bonds.\*

## 1927, ch. 50.

206. In addition to the powers of taxation given the Mayor and Councilmen of Frostburg by Section 205, the Mayor and Councilmen may also levy and collect such an additional tax not exceeding in any one year five (5c) cents on each one hundred (\$100.00) dollars' worth of assessable property of said city as may be necessary for the purpose of purchasing and maintaining fire fighting equipment for the use of the Frostburg Fire Department and for general maintenance of the said Frostburg Fire Department. All moneys realized from said tax shall be kept by the Mayor and Councilmen in a special fund to be known as the Fire Department Fund and shall be used for no other purpose other than those herein specified. All payments out of said fund to said Fire Department shall be within the discretion of the Mayor and Councilmen of Frostburg.

## P. L. L. (1888), art. 1, sec. 146. 1878, ch. 255.

207. Any person may appeal from the valuation made by the said assessors to the Mayor and Councilmen; and the said Mayor and Councilmen shall meet at the council chamber on the first Monday in June in each year, and remain in session one day, or longer, if necessary, for the purpose of hearing and determining such appeals, and shall give notice of such meeting in such manner as they shall prescribe; and upon failure so to meet, the said Mayor and Councilmen, unless prevented by sickness or unavoidable accident, shall each forfeit the sum of five dollars; and they may at such meetings examine the party appealing or any other person, on oath, touching the particular value of the property assessed, and may reduce or increase the assessments as may seem just.

## P. L. L. (1888), art. 1, sec. 147. 1870, ch. 77. 1902, ch. 88, sec. 147.

208. Whenever they shall levy a tax, the Mayor and Councilmen shall make out an alphabetical list of the persons chargeable therewith, and

<sup>\*</sup>Under authority of this section, voters approved \$55,000 of water bonds at special election Oct. 23, 1922.